



STEVE WESTLY
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

County of Humboldt
Eureka, California

Date: July 14, 2003
Filing Ref: HUM04

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2003-04** fiscal year. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST
ALLOCATIONS**

The indirect overhead and support service costs listed in **Schedule A** (attached) are formally approved as actual costs for the **2001-02** fiscal year and as estimated costs for the **2003-04** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2003**, for further allocation to federal grants and contracts performed by the respective county departments.

**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST
TRANSFER MECHANISMS**

- | | |
|---------------------------------|-------------------------|
| 1. Employee Fringe Benefits | 6. County Counsel |
| 2. County Administrative Office | 7. County Buildings |
| 3. Purchasing | 8. Motor Pool (ISF) |
| 4. Central Services | 9. Self-Insurance (ISF) |
| 5. Information Services | |

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the costs of the county departments indicated in Section I.

SECTION III: CONDITIONS

A. LIMITATIONS: Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles, (2) that similar types of costs have been accorded consistent accounting treatment, and (3) that the information provided by the county that was used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

B. CHANGES: Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and the accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement will require prior approval of the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

C. FIXED AMOUNTS: The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply. When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

D. BILLED COSTS: Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined by OMB Circular A-87, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

E. NOTIFICATION TO STATE AND FEDERAL AGENCIES: Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

F. SPECIAL REMARKS: A one-time correction for the Employee Medical Insurance Program is included in the adjustments listed on Schedule A and must not be used when calculating carry-forward in the 2005-06 Estimated Cost Allocation Plan. The remaining adjustments are reductions for the Courts and Information Services and must be incorporated in the carry-forward calculation. Please refer to the General Cost Plan Statement in the 2003-04 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF HUMBOLDT

BY Michael J. Giacone
Michael J. Giacone
Name
Auditor - Controller
Title
7-30-03
Date

**STEVE WESTLY
CALIFORNIA STATE CONTROLLER**

BY Michael J. Havey
Michael J. Havey, Chief
Bureau of Payments
Division of Accounting and Reporting
8-11-03
Date

Negotiated by Thomas Cotton
Telephone (916) 322-8399

cc: State and Federal Agencies

Attachment

COUNTY OF HUMBOLDT, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN - consolidated
Allocated Costs by Department

Central Svc Departments	101 Board of Sup	113 Assessor	140 Elections	164 Pub Wks Bus	205 Dist. Attrny	208 Vit Wit Prog	215 Rural Co Pub	217 Grand Jury	219 Public Defen	220 St.Bd.Contrl
Bldg use	\$4,276	\$3,555	\$2,241	\$2,090	\$8,948			\$225	\$248	
Equipment use	4,751	15,861	44,885	1,602	16,450			69	3,676	
Financial system	698	3,394	1,061	196	2,488	309	55	477	560	175
103 CAO	1,562	3,975	1,584	827	8,240	638	270	119	2,965	352
111 Auditor	3,674	16,075	4,444	1,500	17,039	1,719	924	1,512	4,829	1,023
112 Treasurer-TC	44	111	44	23	230	18	7	3	83	9
114 Rev Recovery					3,013				610	
115 Purchasing	1,005	1,682	801	(5)	3,127	377	303	76	528	229
116 Central Svc	223	556	135	201	312	64		49	95	22
118 Info Svcs	879	4,573	479	23	2,486	132		31	637	54
119 Admin Svcs	1,677		52,812	8,559	1,737	831		838	151	
121 Cnty Counsel		797	2,506	58,767	456				683	
130 Personnel	1,064	5,344	2,010	2,054	11,067	1,286	732		2,556	400
151 Communicatns	255	1,403	485	459	4,600	688		25	663	
162 County Bldgs	1,748	885	1,094	432	1,565			56		
Dust/Maint/Util	29,922	24,875	7,948	6,692	46,287	566		1,573	16,838	
Total Allocated	\$51,778	\$83,086	\$122,529	\$83,420	\$128,045	\$6,628	\$2,291	\$5,053	\$35,122	\$2,264
Roll Forward	5,515	(12,468)	3,250	37,051	2,980	(334)		(14,827)	(4,001)	
Cost w/Roll Fwd	57,293	70,618	125,779	120,471	131,025	6,294	2,291	(9,774)	31,121	2,264
Adjustments	1,377	4,015	231	1,604	10,902	1,423	843	(31)	4,538	727
Proposed costs	\$58,670	\$74,633	\$126,010	\$122,075	\$141,927	\$7,717	\$3,134	\$ (9,805)	\$35,659	\$2,991

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COUNTY OF HUMBOLDT, CALIFORNIA
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Allocated Costs by Department

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Schedule A.002
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Central Svc Departments	221 Sheriff	224 MICOR Grant-	226 Sheriff-Off	234 Juvenile Hal	235 Probation	243 Sheriff-Jail	246 Conflict Cou	250 Cts-County F	253 Alt. counsel	254 Regional Fac
Bldg use	\$26,132			\$15,732	\$20,169	\$73,072	\$27	\$29,527		\$14,447
Equipment use	125,738			4,808	13,490	42,667	594		753	2,307
Financial system	3,960	988	104	1,378	3,855	4,973	459	600	435	869
103 CAO	19,685	1,089	160	2,676	10,263	16,951	1,303	1,421	1,029	3,056
111 Auditor	33,249	3,683	619	7,651	26,451	36,441	2,723	2,367	2,430	5,877
112 Treasurer-TC	549	30	4	74	286	473	37	40	28	86
114 Rev Recovery	917			2	6,374	8,643		50,415		
115 Purchasing	11,079	4,414	397	2,631	2,414	24,941	765	581	621	1,883
116 Central Svc	1,024			107	804	447	49		70	70
118 Info Svcs	9,298	78		557	2,838	3,812	394	123	298	
119 Admin Svcs	1,246				2,728					
121 Cnty Counsel	25,511				49,883	15,830		113		
130 Personnel	24,792	266	266	12,154	25,349	20,992	1,103		798	2,329
151 Communicatns	43,170	204		975	9,825	16,934	102		306	25
162 County Bldgs	5,900				125	30,459		6,248		
Cust/Maint/Util	178,270			37,848	37,338	634,474		131,989	3,019	18,681
Total Allocated	\$510,520	\$10,752	\$1,550	\$86,593	\$212,192	\$931,109	\$7,556	\$223,424	\$9,787	\$49,630
Roll Forward	42,831			(1,547)	24,296	247,714	(4,138)	58,924	3,704	
Cost w/Roll Fwd	553,351	10,752	1,550	85,046	236,488	1,178,823	3,418	282,348	13,491	49,630
Adjustments	26,678	412	460	4,683	19,957	31,338	2,202	(123)	1,316	4,521
Proposed costs	\$580,029	\$11,164	\$2,010	\$89,729	\$256,445	\$1,210,161	\$5,620	\$282,225	\$14,807	\$54,151

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Allocated Costs by Department

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Central Svc Departments	261 AG. Commissi	262 Build Insp	271 Recorder	272 Coroner- PA	273 PG-Conservat	274 OES	275 Economic Dev	277 Planning Dep	278 Animal Contr	284 Lcl Agcy For
Bldg use	\$9,312	\$3,534	\$20,019	\$6,356	\$204	\$2,403		\$8,463	\$273	\$189
Equipment use	16,356	2,628	20,883	4,032	2,212		201	7,238	692	67
Financial system	409	467	522	717	334	234	540	803	179	129
103 CAO	1,055	2,031	1,339	9,306	1,026	313	493	3,449	1,012	10
111 Auditor	2,361	3,965	3,407	3,211	2,357	1,072	2,322	6,231	1,339	402
112 Treasurer-TC	29	56	38	31	28	8	14	96	28	
114 Rev Recovery				14						
115 Purchasing	578	1,175	1,756	1,443	340	310	743	2,127	492	
116 Central Svc	32	123	524	38	311	9	26	723	73	15
118 Info Svcs	290	356	247	206	277	832	(528)	895	92	
119 Admin Svcs	84		264		717	670		756		
121 Cnty Counsel	797		341	569	22,146	683		199,017	2,506	569
130 Personnel	1,313	2,854	2,494	1,008	1,579	266	1,048	4,849	466	
151 Communicatns	1,153	1,985	612	899	255	868	128	1,912	423	25
162 County Bldgs		662	945	1,016	51	598		1,685		39
Cust/Maint/Util	16,915	12,403	26,556	15,736	1,426	16,815		26,090		605
Total Allocated	\$50,684	\$32,239	\$79,947	\$44,582	\$33,263	\$25,081	\$4,987	\$264,334	\$7,575	\$2,050
Roll Forward	(2,498)	4,338	34,817	15,322	(22,965)	354		29,047	(11,166)	839
Cost w/Roll Fwd	48,186	36,577	114,764	59,904	10,298	25,435	4,987	293,381	(3,591)	2,889
Adjustments	1,898	3,664	2,378	1,898	2,218	(376)	967	4,728	831	
Proposed costs	\$50,084	\$40,241	\$117,142	\$61,802	\$12,516	\$25,059	\$5,954	\$298,109	\$(2,760)	\$2,889

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Allocated Costs by Department

Central Svc Departments	285 Environ Pres	400 Public Hlth	438 Solid Waste	448 Bridge Proj	504 Older Adults	510 Incentive Pl	511 Soc. Svcs	516 DHHS Admin	599 Veterans Svc	622 County Libr.
Bldg use		\$11,877					\$571		\$366	
Equipment use		7,847	13,541						383	
Financial system	18	16,515	119	110	613	697	24,977	54	197	13
103 CAO		39,928	1,462	43	699		65,316	757	252	204
111 Auditor	175	85,396	2,150	355	2,146	2,150	194,985	918	936	232
112 Treasurer-TC		759	41	1	20		1,822	21	7	5
114 Rev Recovery		3,675					1,793			
115 Purchasing		41,603		429	1,621	2,277	23,667	95	433	
116 Central Svc		1,698					211	7	93	
118 Info Svcs		5,076	25	23			8,060		131	
119 Admin Svcs		17,257					24,736	1,209		
121 Cnty Counsel		22,208	1,936				270,340			
130 Personnel	133	62,912	1,912				67,337	12,058	266	820
151 Communicatns		10,695					21,962		153	
162 County Bldgs		(49,670)					(1,988)		91	
Cust/Maint/Util		88,482					213,716	6,358	2,563	41,320

Total Allocated	\$326	\$366,258	\$21,186	\$961	\$5,099	\$5,124	\$917,505	\$21,477	\$5,871	\$42,594
Roll Forward		65,159	(9,033)				(122,529)		(18,701)	4,015

Cost w/Roll Fwd	326	431,417	12,153	961	5,099	5,124	794,976	21,477	(12,830)	46,609
Adjustments		86,516	2,395	(23)			112,682	1,403	114	370

Proposed costs	\$326	\$517,933	\$14,548	\$938	\$5,099	\$5,124	\$907,658	\$22,880	\$(12,716)	\$46,979

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Central Svc Departments	632 Coop.Ext.	713 Parks & Rec	216 Supr & Muni	910 Trnspt Svcs	424 Mental Hlth	425 Alcohol & Dr	584 Supp Displ W	596 Emplmnt Trg	320 Rds-Adm/Bus	330 Rds-Eq Main
Bldg use	\$9,312				\$24,957	\$321			\$4,868	
Equipment use		4,279								
Financial system	279	753	525	71		170	379	4,238		378
103 CAO	235	827		173	47,547	4,550		6,035	25,058	3,154
111 Auditor	1,184	3,217	12,122	282	70,807	7,154	1,167	22,518	34,450	3,625
112 Treasurer-TC	6	23	377	5	1,327	127		168	699	88
114 Rev Recovery			324			1,686			2	
115 Purchasing	33	19	(48)		22,312	1,196	19	6,089	2,678	38
116 Central Svc		17	2,137		842	240		226	103	40
118 Info Svcs	237	91	3,771		3,383	294		1,861	1,875	546
119 Admin Svcs			6,340		15,591			756		
121 Cnty Counsel					28,245			3,644		
130 Personnel	863	665	5,464		59,828	4,881		9,831	27,715	1,464
151 Communicatns	153	848	294		8,467	77		1,836	14,819	
162 County Bldgs					(54,868)					
Cust/Maint/Util	13,091		89,988		62,122			1,271	21,405	
Total Allocated	\$25,393	\$10,739	\$121,294	\$531	\$290,560	\$20,696	\$1,565	\$58,473	\$133,672	\$9,333
Roll Forward	(1,366)	510	(47,467)	323	29,025	3,053		(7,283)	(14,949)	
Cost w/Roll Fwd	24,027	11,249	73,827	854	319,585	23,749	1,565	51,190	118,723	9,333
Adjustments	166	1,376	14,655		88,291	2,939		7,531	27,050	2,197
Proposed costs	\$24,193	\$12,625	\$88,482	\$854	\$407,876	\$26,688	\$1,565	\$58,721	\$145,773	\$11,530

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COUNTY OF HUMBOLDT, CALIFORNIA
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Allocated Costs by Department

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Central Svc Departments	206 DA FmlySupt	242 Temp CJ Cons	621 Cty Library	290 Fish & Game	439 Prop 10	350 Mtr Pool-ISF	352 INS ISF Admi	Info Srvcs ISF	381 Aviation Ent	999 All Other
Bldg use						\$991	\$840			\$40,500
Equipment use										
Financial system		33		13	683	1,900	256		972	4,872
103 CAO	9,897	255	4,628	37		2,066			3,254	243
111 Auditor	20,986	195	10,163	54	2,992	7,206	1,144		6,206	15,106
112 Treasurer-TC	276	7	129	1	68	58			98	6
114 Rev Recovery		7,932	30	178						525
115 Purchasing	5,048	138	3,761		(1)	2,876	541		712	
116 Central Svc	3,087		297		368	63	134		36	135
118 Info Svcs	3,788		2,573			320	207		159	1,041
119 Admin Svcs	84		847				82		717	20,074
121 Cnty Counsel	797		3,303		9,013		113		10,025	683
130 Personnel	26,772		10,523		807	665	743		2,935	
151 Communicatns	3,107		102		104	1,798	102			
162 County Bldgs							209			5,577
Cust/Maint/Util	1,507		90,003			566	5,874			132,986
Total Allocated	\$75,349	\$8,560	\$126,359	\$283	\$14,034	\$18,509	\$10,245		\$25,114	\$221,748
Roll Forward	(38,622)	7,909	28,364	169		(5,508)	(31,978)		(9,014)	(115,008)
Cost w/Roll Fwd	36,727	16,469	154,723	452	14,034	13,001	(21,733)		16,100	106,740
Adjustments	16,971		6,635		821	1,023	(207)	62,820	3,639	(1,041)
Proposed costs	\$53,698	\$16,469	\$161,358	\$452	\$14,855	\$14,024	\$(21,940)	\$62,820	\$19,739	\$105,699

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COUNTY OF HUMBOLDT, CALIFORNIA
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Allocated Costs by Department

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Central Svc Departments	Subtotal	Direct Billed	Unallocated	Total
Bldg use	\$346,045			\$346,045
Equipment use	358,010			358,010
Financial system	90,203			90,203
103 CAO	314,819	19,713	174,498	509,030
111 Auditor	710,918		69,496	780,414
112 Treasurer-TC	8,646		219,316	227,962
114 Rev Recovery	86,133			86,133
115 Purchasing	182,349	69,255		251,604
116 Central Svc	15,836	169,225		185,061
118 Info Svcs	62,820	1,356,490		1,419,310
119 Admin Svcs	160,763			160,763
121 Cnty Counsel	731,481	391,568	240,062	1,363,111
130 Personnel	429,033			429,033
151 Communicatns	152,896			152,896
162 County Bldgs	(47,141)	112,442		65,301
Cust/Maint/Util	2,064,118			2,064,118

Total Allocated	\$5,666,929	\$2,118,693	\$703,372	\$8,488,994
Roll Forward	154,107			154,107

Cost w/Roll Fwd	5,821,036	2,118,693	703,372	8,643,101
Adjustments	573,602			573,602

Proposed costs	\$6,394,638	\$2,118,693	\$703,372	\$9,216,703

